



# Hawaii Employers Council

March 1, 2010

## Unemployment Insurance Tax Update: Senate Committees Passed Bill

The following table illustrates HB 2169 HD2's impact on employers' UI taxes. A more detailed analysis can be found on the DLIR's website at [http://hawaii.gov/labor/reports/ui\\_tax\\_2-24-10.pdf](http://hawaii.gov/labor/reports/ui_tax_2-24-10.pdf).

|                    | Year | Tax Schedule | Taxable Wage Base | Annual Taxes per Employee |         |         | Annual Tax Cut per Employee |         |       |
|--------------------|------|--------------|-------------------|---------------------------|---------|---------|-----------------------------|---------|-------|
|                    |      |              |                   | Min.                      | Ave.    | Max.    | Min.                        | Ave.    | Max.  |
| <b>Current Law</b> | 2010 | F            | \$38,800          | \$180                     | \$1,070 | \$2,100 |                             |         |       |
|                    | 2011 | H            | \$39,100          | \$360                     | \$1,520 | \$2,110 |                             |         |       |
|                    | 2012 | G            | \$40,100          | \$270                     | \$1,320 | \$2,170 | N/A                         | N/A     | N/A   |
|                    | 2013 | F            | \$41,000          | \$180                     | \$1,130 | \$2,210 |                             |         |       |
|                    | 2014 | E            | \$42,000          | \$90                      | \$920   | \$2,270 |                             |         |       |
| <b>HB 2169 HD2</b> | 2010 | D            | \$34,900          | \$30                      | \$630   | \$1,880 | \$150                       | \$440   | \$220 |
|                    | 2011 | F            | \$35,200          | \$180                     | \$970   | \$1,900 | \$180                       | \$550   | \$210 |
|                    | 2012 | H            | \$40,100          | \$360                     | \$1,560 | \$2,170 | (\$90)                      | (\$240) | \$0   |
|                    | 2013 | H            | \$41,000          | \$360                     | \$1,600 | \$2,210 | (\$180)                     | (\$470) | \$0   |
|                    | 2014 | E            | \$42,000          | \$90                      | \$920   | \$2,270 | \$0                         | \$0     | \$0   |